

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

**Listing of Claims:**

Claims 1-14. (Canceled)

Claim 15. (New) A method of producing a magnetic recording medium, which comprises:

texturizing a surface of a magnetic recording medium by abrasively contacting said surface with an entangled ultrafine fiber nonwoven fabric made of three-dimensionally entangled fiber bundles composed of ultrafine fibers (A) having a fineness of no more than 0.1 dtex and a high-molecular weight elastomer in a porous state in spaces among the entangled ultrafine fibers (A), without substantially confining most of the ultrafine fiber bundles and a nap consisting of ultrafine fibers (B) having a fineness of not more than 0.03 dtex on at least one side of the sheet, with the proviso that in the cross-section of the sheet to a depth of about 1/3 in the thickness direction from the napped surface of the sheet, the ultrafine fibers (A) constituting the portions of the sheet other than the napped portions have a fineness of not more than 0.1 dtex.

Claim 16. (New) The method according to Claim 15, wherein the high-molecular weight elastomer has a wet elastic modulus of 0.05 to 0.95 kg/mm<sup>2</sup>.

Claim 17. (New) The method according to Claim 16, wherein the high-molecular weight elastomer is a polyurethane produced by reacting one or a plurality of polymer diol compound(s) having a number average molecular weight of 700 to 2500 and a diisocyanate in a mole ratio of

1/1.5 to 1/5 in the presence of ethylene glycol or ethylenediamine as a chain extender.

Claim 18. (New) The method according to Claim 15, wherein the ultrafine fibers (A) and ultrafine fibers (B) are made of a polyamide or polyester.

Claim 19. (New) The method according to Claim 18, wherein the ultrafine fibers (A) and ultrafine fibers (B) are both made of a polyamide.

Claim 20. (New) The method according to Claim 15, wherein the ultrafine fibers (A) and ultrafine fibers (B) are of the same polymer material.

Claim 21. (New) The method according to Claim 15, wherein the ultrafine fibers (B) have a fineness of not more than 0.01 dtex.

Claim 22. (New) The method according to Claim 15, wherein the abrasive sheet has a thickness of 0.2 to 1.5 mm.

Claim 23. (New) The method according to Claim 15, wherein the abrasive sheet has an apparent density within the range of 0.2 to 0.6 g/cm<sup>3</sup>.

Claim 24. (New) The method according to Claim 15, wherein the proportion of the high-molecular weight elastomer in the abrasive sheet is within the range of 10 to 70 % by weight.

Claim 25. (New) The method according to Claim 15, wherein the fineness of the ultrafine fibers (A) in said depth of at least about 1/3 in the thickness direction from the napped surface is the same as the fineness of the ultrafine fibers (B).

Claim 26. (New) The method according to Claim 15, wherein the fineness of each of the ultrafine fibers (A) and (B) in said depth of at least about 1/3 in the thickness direction from the napped surface ranges from 0.0001 to 0.03 dtex.